(4) SINGLE BENCH (6)

CF 1002

IN THE HIGH COURT OF JUDICATURE AT BILASPUR CHHATTISGARH

WRIT PETITION (T) NO. 15 /2007

PETITIONER

Mahendra Khandelwal S/o Shri V.P.Khandelwal, aged about 49 years, Resident of Dani Tola, Dhamtari, District Dhamtari (C.G.)

VERSUS

RESPONDENT

1. State of Chhattisgarh, Through the Secretary, Department of Commercial Tax, Mantralaya, D.K.S. Bhawan, Raipur (C.G.)

2. Commercial Tax Officer, Dhamtari Circle, Dhamtari (C.G.)

3. M/s. Rahul Castings and Forging Industries, K.K. Road, Registration No.RYP/02/1393, Raipur (C.G.), through Sunil Ku. Pathak S/o Shri Mukut Narain Pathak, aged 55 yerars R/o Lily Das Road, Opp. Bnatia Nursing Home, Civil Lines Raipur (C.G.)

4. Sunil Ku. Pathak S/o Shri Mukut Narain Pathak, aged 55 yerars R/o Lily Das Road, Opp. Bnatia Nursing Home, Civil Lines Raipur (C.G.)

P.R. No. 5841/07 Presented by Sri Amrish Das 12/11/07

CERTIFIED COPY 17/11/07 CLERK to A. G. BILASPUR

WRIT PETITION UNDER ARTICLE 226 OF THE CONSTITUION OF INDIA FOR ISSUANCE OF WRIT IN NATURE OF CERTIORARI, MANDAMUS, PROHIBITION AND OTHER SUITABLE WRIT OR WRITS, DIRECTION OR DIRECTIONS, ORDER OR ORDERS:

The petitioner above named most respectfully submits as under:

1. **PARTICULARS OF THE PETITIONER:**

As mentioned in the cause title above.

PARTICULARS OF THE RESPONDENTS:

As mentioned in the cause title above.

OATH COMMISSIONER APARNA MALVIYA CG-2073/96 Bilaspur Chhattisgarh 16/10/07

XI-HC-78

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.(T).No. 15/ **सन्** 2007

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

05.02.2007

Shri Manindra Shrivastava, Sr. Advocate with Shri Thakur Vijay Singh and Shri Amrito Das, counsel for the petitioner.

Shri Vinay Harit, learned Dy. Advocate General for the State.

Heard.

The petitioner has challenged the demand notice of Annexure P-1 issued by the Commercial Tax Officer, Dhamtari/respondent No.2 against the liability of respondent No.3-M/s. Rahul Castings and Forging Industries.

The grievance of the petitioner is that on the date when the liability became due, the petitioner ceased to be the partner of the firm and notice to this effect had already been sent to the Commercial Tax Department in accordance with law. Even then a demand notice of Annexure P-1 was issued. He further submits that after receiving the demand notice, the petitioner made a representation vide Annexure P-6 to the Commercial Tax Officer, Dhamtari. However without deciding the above representation the respondents are taking coercive steps to recover the tax liability of the said firm from the petitioner.

I have heard learned counsel for the parties.

It is not in dispute that the petitioner has made representation dated 10.02.2006 before the Commercial Tax

P.T.O.

XI-HC-78

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक ..W.P.(T).No.15/ **सन्** **2007**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश -2-	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

Officer, Dhamtari raising his grievance against the demand notice.

Learned counsel for the petitioner submits that the instant petition may be disposed of with a direction to the respondent/authority to decide the above representation, which is not opposed by learned counsel for the State.

In view of the above submission, the petition is disposed of with a direction to the Commercial Tax Officer/respondent No.2 to decide the representation dated 10.02.2006 by a reasoned order after affording opportunity of hearing to the parties within 30 days from the date of production of this order, till then no coercive steps shall be taken for the above recovery as against the petitioner.

Consequently, M.W.P. No. 282/2007 and I.A. No. 750/2007 stand disposed of.

Sd/-
Dhirendra Mishra
Judge

P.T.O.